

2009 IRS Research Conference Program

July 8-9, Georgetown University School of Law
McDonough Hall, Hart Auditorium

<i>Day One: Wednesday, July 8</i>				
SUMMA R Y	8:00-8:45	<i>Registration</i>	1:45-2:00	<i>Presentation of IRS Research Recognition Awards</i>
	8:45-9:00	<i>Welcome</i>		
	9:00-9:30	<i>Keynote Address</i>	2:00-3:30	<i>The Tax Behavior of Corporations</i>
	9:30-10:30	<i>Panel Discussion</i>	3:30-3:45	<i>Break</i>
	10:30-10:50	<i>Break</i>	3:45-5:15	<i>Measuring and Facilitating Low-Income Tax Benefits</i>
	10:50-12:20	<i>Tax Systems and Taxpayer Behavior</i>	6:00-7:00	<i>Poster Session and Social Hour</i>
	12:20-1:45	<i>Lunch</i>		
<i>Day Two: Thursday, July 9</i>				
Y	8:30-10:00	<i>Issues Affecting High-Wealth Individuals</i>	10:20-11:50	<i>Tax Preparation Services</i>
			11:50-12:00	<i>Closing Remarks</i>
	10:00-10:20	<i>Break</i>		

<i>Wednesday, July 8</i>	
D A Y O N E D E T A I L S	8:00-8:45 <i>Registration</i>
	8:45-9:00 <i>Welcome</i>
	9:00-9:30 <i>Keynote Address</i> <i>TBA</i>
	9:30-10:30 <i>Panel Discussion: Is There a Gap in the Tax Gap Estimates?</i>
	<i>Moderator:</i> Mark J. Mazur , (Director of Research, Analysis, and Statistics, Internal Revenue Service)
	<i>Panelists:</i> Ed Emblom (Research, Analysis, and Statistics, Internal Revenue Service), Marsha Blumenthal (University of St. Thomas), Lawrence B. Gibbs (Miller & Chevalier)
	10:30-10:50 <i>BREAK</i>

Wednesday, July 8—continued

10:50–12:20

Tax Systems and Taxpayer Behavior

Moderator:

Don **McPartland** (Large & Mid-Size Business, Internal Revenue Service)

Papers:

- ▶ *Measuring the Impact of Tax Systems on Economic Behavior Using New Cross-Country Data*, Leslie **Robinson** (Tuck School of Business at Dartmouth) and Joel **Slemrod** (University of Michigan)
- ▶ *A Panel Analysis of Behaviour Change in Canadian Individual Income Tax Compliance*, Attah **Boame** (Canada Revenue Agency)
- ▶ *Would the Principles of 'Flat Tax' Lead to Simplification of the UK Corporate Tax System and How Would Taxpayers Respond? Evidence from the Recent Changes to Capital Gains Tax*, Peter **Jelfs** (Mazars LLP) and Andrew **Lymer** (University of Birmingham)

Discussant:

Pamela **Olson** (Skadden, Arps, Slate, Meagher & Flom LLP)

12:20–1:45

Lunch (on your own)

1:45–2:00

Presentation of IRS Research Recognition Awards

2:00–3:30

The Tax Behavior of Corporations

Moderator:

David **Stanley** (Large & Mid-Size Business, Internal Revenue Service)

Papers:

- ▶ *Preliminary Results of the 2003/2004 National Research Program S Corporation Underreporting Study*, Drew **Johns** (Research, Analysis, and Statistics, Internal Revenue Service)
- ▶ *Does FIN 48 Benefit Tax Authorities through Increase in Taxpayer Compliance?*, Ho Jin **Lee** (Chief Counsel, Internal Revenue Service), Sangjik **Lee** (Hankuk University of Foreign Studies), and Akinori **Tomohara** (Aoyama Gakuin University)
- ▶ *Analyzing the Enhanced Relationship between Corporate Taxpayers and Revenue Authorities: A United Kingdom Case Study*, Judith **Freedman**, Geoffrey **Loomer**, and John **Vella** (Oxford University)

Discussant:

George **Plesko** (University of Connecticut)

3:30–3:45

BREAK

3:45–5:15

Measuring and Facilitating Low-Income Tax Benefits

Moderator:

Martha Eller **Gangi** (Research, Analysis, and Statistics, Internal Revenue Service)

Papers:

- ▶ *TY2005 Earned Income Tax Credit Participation Rate*, Amy **O'Hara** (Census Bureau) and Dean **Plueger** (Wage & Investment, Internal Revenue Service)
- ▶ *The Pattern of EITC Claims Over Time: A Panel Data Analysis*, Deena **Ackerman** (Office of Tax Analysis, U.S. Department of the Treasury), Paul **Chen** (Research, Analysis, and Statistics, Internal Revenue Service), Janet **Holtzblatt** (Congressional Budget Office), and Karen **Masken** (Research, Analysis, and Statistics, Internal Revenue Service)
- ▶ *A Tax Education and Asset Building Campaign for Low-Income and Limited-English Worker Populations*, Bárbara J. **Robles** (Arizona State University)

Discussant:

Janet **McCubbin** (AARP Public Policy Institute)

6:00–7:00

Poster Session and Social Hour

The Liaison Capitol Hill

Please refer to following page for session program.

Wednesday, July 8—The Liaison Capitol Hill

- ▶ *The Marginal Impact of the 2008 Economic Stimulus Payments on Filing Behavior*
Sandy **Lin** and Leann **Weyl** (Research, Analysis, and Statistics, Internal Revenue Service)
- ▶ *2008 W&I Tax Professionals Survey*
Althea **Fulton**, Kirsten **Davis**, Gail **Richardson**, Melissa **Hayes**, Amber **Thompson**, and Lisa **Scott** (Wage & Investment, Internal Revenue Service)
- ▶ *Getting to Know U.S. Taxpayers: Selected Tax Data by Occupation and Industry, Tax Years 2003-2005*
Terry **Nuriddin**, Mary **Jezeq**, and Mario **Fernandez** (Research, Analysis, and Statistics, Internal Revenue Service)
- ▶ *GraphQuery: A Tool to Detect Patterns of Abusive Tax Transactions*
Rahul **Tikekar**, Kay **Wolman**, and Larry **May** (Research, Analysis, and Statistics, Internal Revenue Service)
- ▶ *Have it Your Way: The Power of Customizable Data Dissemination Using SOI's Dynamic Tables Application*
Lisa **Schreiber** and Lisa **Russ** (Research, Analysis, and Statistics, Internal Revenue Service), and Jeremy **Howard** (ASR Analytics)
- ▶ *Zappers: The Road to Certification*
Richard **Ainsworth** (ADP)

Thursday, July 9

8:30-10:00

Issues Affecting High-Wealth Individuals

Moderator:

Anne **Parker** (Small Business/Self-Employed, Internal Revenue Service)

Papers:

- ▶ *The Income-Wealth Paradox: Connections between Realized Income and Wealth Among America's Aging Top Wealth-Holders*, Barry **Johnson** and Lisa **Schreiber** (Research, Analysis, and Statistics, Internal Revenue Service) and Kevin **Moore** (Federal Reserve)
- ▶ *Addressing the Tax Risk from the Use of Tax Havens by Promoting Voluntary Compliance*, Fuchan **Luan** and Ross **Robertson** (Australian Taxation Office)
- ▶ *Overcoming Overdisclosure: Toward Tax Shelter Detection*, Joshua D. **Blank** (Rutgers University School of Law)

Discussant:

Len **Burman** (The Urban Institute)

10:00-10:20

BREAK

10:20-11:50

Tax Preparation Services

Moderator:

Chris **Hess** (Research, Analysis, and Statistics, Internal Revenue Service)

Papers:

- ▶ *Cognitive Ethical Reasoning of Tax Practitioners: A Preliminary Investigation Using a Tax Specific Version of the DIT*, Elaine **Doyle** (University of Limerick), Jane **Frecknall-Hughes** (Open University Business School), and Barbara **Summers** (Leeds University Business School)
- ▶ *Increasing Preparer Responsibility, Visibility, and Competence*, Leslie **Book** (Villanova University School of Law)
- ▶ *Taxpayer Value Model: Incorporating Taxpayer Perspective to Improve Service Interactions*, Pete **Webb** (Pacific Consulting Group), Ben **Shackleford** (Wage & Investment, Internal Revenue Service), and Peter **Morris** and Chuck **Feinstein** (VMN Group)

Discussant:

Nina **Olson** (National Taxpayer Advocate, Internal Revenue Service)

11:50-12:00

Closing Remarks